United Nations E/2012/L.20

Economic and Social Council

Distr.: Limited
23 July 2012

Original: English

Substantive session 2012
New York, 2-27 July 2012
Item 13 (h)
Economic and environmental questions: international cooperation in tax matters

Algeria:* draft resolution

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolutions 2004/69 of 11 November 2004 and 2011/23 of 27 July 2011,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development[1] to strengthen international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[2]

Recalling the request to the Economic and Social Council, made in the Doha Declaration on Financing for Development[3] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development,[4] to examine the strengthening of the institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,[5]

* On behalf of the States Members of the United Nations that are members of the Group of 77 and China.

[1] See *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[2] Ibid., para. 64.

[3] General Assembly resolution 63/239, annex.

[4] General Assembly resolution 63/303, annex.

[5] General Assembly resolution 63/239, annex, para. 16, and Assembly resolution 63/303, annex, para. 56 (c).

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Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant subregional and regional organizations, and recognizing the need to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Welcoming the discussion in the Economic and Social Council on 15 March 2012 on international cooperation in tax matters,

Taking note of the report of the Committee on its seventh session,[6]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it in Economic and Social Council resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Takes note* of the 2011 revised version of the United Nations Model Double Taxation Convention between Developed and Developing Countries, notes the publication of the English-language version, and endorses the recommendation of the Committee[7] that:

(a) The Convention continue to be made freely available in downloadable form from the website of the Financing for Development Office of the Secretariat;

(b) Translation into the other official languages of the United Nations and publication in those languages take place as soon as possible after the publication of the English version;

3. *Takes note also* of the recommendation of the Committee that the Council, in adopting any resolution or decision addressing the update of the Convention, seek country positions on the Convention from Member States in order to make clearer which countries adopted certain interpretations, especially when the commentaries noted differing interpretations of the same provision,[7] and requests the Secretariat to seek such country positions from Member States on a voluntary basis and to make them publicly available;

4. *Takes note with appreciation* of the report of the Secretary-General on the role and work of the Committee,[8] and acknowledges the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

5. *Recognizes* the need for continued consultations to explore options with regard to the strengthening of institutional arrangements to promote international cooperation in tax matters, including on the issue of the conversion of the

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[6] *Official Records of the Economic and Social Council*, 2011, Supplement No. 25 (E/2011/45).

[7] Ibid., para. 84.

[8] E/2012/8.

Committee into an intergovernmental subsidiary body of the Economic and Social Council;

6. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund, the World Bank and the Organization for Economic Cooperation and Development;

7. *Requests* the Secretary-General to report to the Economic and Social Council on the progress achieved in strengthening the work of the Committee and its cooperation with concerned multilateral bodies and relevant regional and subregional organizations;

8. *Decides* to hold a one-day meeting during the first half of 2013 to consider international cooperation in tax matters, including institutional arrangements to promote such cooperation;

9. *Encourages* the President of the Economic and Social Council to issue invitations to representatives of national tax authorities to attend the meeting;

10. *Recognizes* the work of the Financing for Development Office in developing, within its mandate, a capacity development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and the national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, to continue its work in this area;

11. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

12. *Reiterates its appeal* to Member States, relevant organizations and other potential donors to consider contributing generously to the Trust Fund for International Cooperation in Tax Matters established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.